

### INCOME WITHHOLDING FOR SUPPORT

- ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)  AMENDED IWO
  - ONE-TIME ORDER/NOTICE - LUMP SUM PAYMENT
  - TERMINATION of IWO
- Date: \_\_\_\_\_

Child Support Enforcement (CSE) Agency  Court  Attorney  Private Individual/Entity (Check One)

**NOTE:** If you receive this document from someone other than a State or Tribal Child Support Enforcement agency or a court, a copy of the underlying order that contains a provision authorizing income withholding must be attached. Or if under State law an attorney in that State, or if under Tribal law a Tribal legal representative, may issue an income withholding order, the attorney or Tribal legal representative must include a copy of the State or Tribal law authorizing the attorney or Tribal legal representative to issue an income withholding order.

State/Tribe/Territory \_\_\_\_\_ Case Identifier \_\_\_\_\_  
 City/County/Dist./Tribe \_\_\_\_\_ Order Identifier \_\_\_\_\_  
 Private Individual/Entity \_\_\_\_\_

_____ Employer/Income Withholder's Name _____ Employer/Income Withholder's Address _____ _____ _____ Employer/Income Withholder's Federal EIN _____ Child's Name (Last, First, MI) _____ _____ _____ _____ _____	RE:	_____ Employee/Obligor's Name (Last, First, MI) _____ Employee/Obligor's Social Security Number (if known) _____ Custodial Party/Obligee's Name (Last, First, MI) _____ <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 10px;"></div>

**ORDER INFORMATION:** This document is based on the support or withholding order from \_\_\_\_\_.  
 You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ \_\_\_\_\_ Per \_\_\_\_\_ current child support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due child support - Arrears greater than 12 weeks?  Yes  No  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ current cash medical support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due cash medical support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ current spousal support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due spousal support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ other (must specify) \_\_\_\_\_  
 for a total of \$ \_\_\_\_\_ per \_\_\_\_\_ to be forwarded to the payee below.

**AMOUNTS TO WITHHOLD:** You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ \_\_\_\_\_ per weekly pay period                      \$ \_\_\_\_\_ per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ per biweekly pay period (every two weeks)                      \$ \_\_\_\_\_ per monthly pay period

\$ \_\_\_\_\_ **ONE-TIME LUMP SUM PAYMENT** Do not stop any existing IWO unless you receive a termination order.

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_, you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ days after the date of \_\_\_\_\_. Send payment within \_\_\_\_\_ working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to \_\_\_\_\_% of disposable income for all orders. If the employee/obligor's principal place of employment is not \_\_\_\_\_, see the ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS for limitations on withholding, applicable time requirements and any

allowable employer's fees.

For EFT/EDI instructions, contact the EFT/EDI office at the website listed below. **If paying by check, make check payable to:** \_\_\_\_\_ . **Include this *Remittance Identifier* with payment:** \_\_\_\_\_ . **Send check to:** \_\_\_\_\_

**FIPS code (if necessary):** \_\_\_\_\_

Signature (if required by State or Tribal law): \_\_\_\_\_

Print Name: \_\_\_\_\_

Title of Issuing Official: \_\_\_\_\_

If checked, you are required to provide a copy of this form to the employee/obligor. If the employee/obligor works in a State or for a Tribe that is different from the State or Tribe that issued this order, a copy must be provided to the employee/obligor even if the box is not checked.

---

### ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS

State-specific information may be viewed on the OCSE Employer Services website located at:  
<http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm>

**Priority:** Withholding for support has priority over any other legal process under State law (or Tribal law if applicable) against the same income. If a Federal tax levy is in effect, please notify the contact person listed below.

**Combining Payments:** You may combine withheld amounts from more than one employee/obligor's income in a single payment to each agency/party requesting withholding. You must, however, separately identify the portion of the single payment that is attributable to each employee/obligor.

**Reporting the Pay Date:** You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the State (or Tribal law if applicable) of the employee/obligor's principal place of employment with respect to the time periods within which you must implement the withholding and forward the support payments.

**Employee/Obligor with Multiple Support Withholdings:** If there is more than one Order/Notice against this employee/obligor and you are unable to fully honor all support Orders/Notices due to federal, State, or Tribal withholding limits, you must follow the State or Tribal law/procedure of the employee/obligor's principal place of employment. You must honor all Orders/Notices to the greatest extent possible, giving priority to current support before payment of any past-due support.

**Lump Sum Payments:** You may be required to report and withhold from lump sum payments such as bonuses, commissions, or severance pay. Contact the agency or person listed below to determine if you are required to withhold or if you have any questions about lump sum payments.

**Liability:** If you have any doubts about the validity of the Order/Notice, contact the agency or person listed below. If you fail to withhold income as the Order/Notice directs, you are liable for both the accumulated amount you should have withheld from the employee/obligor's income and any other penalties set by State or Tribal law/procedure.

---

**Anti-discrimination:** You are subject to a fine determined under State or Tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of a child support withholding. \_\_\_\_\_

---

**Withholding Limits:** You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. 1673(b)); or 2) the amounts allowed by the State or Tribe of the employee/obligor's principal place of employment. Disposable income is the net income left after making mandatory deductions such as: State, Federal, local taxes, Social Security taxes, statutory pension contributions and Medicare taxes. The Federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, that 50% limit is increased to 55% and that 60% limit is increased to 65% if the arrears are greater than 12 weeks. If permitted by the State, you may deduct a fee for administrative costs. The support amount and the fee may not exceed the limit indicated in this section.

OMB Expiration Date – 10/31/2010. The OMB Expiration Date has no bearing on the termination date or validity of the income withholding order; it identifies the version of the form currently in use.

Employee/Obligor's Name: \_\_\_\_\_ Case Identifier: \_\_\_\_\_  
Order Identifier: \_\_\_\_\_ Employer's Name: \_\_\_\_\_

**Arrears greater than 12 weeks?** If the *Order Information* does not indicate whether the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

For Tribal orders, you may not withhold more than the amounts allowed under the law of the issuing Tribe. For Tribal employers who receive a State order, you may not withhold more than the lesser of the limit set by the law of the jurisdiction in which the employer is located or the maximum amount permitted under section 303(d) of the CCPA (15 U.S.C. 1673 (b)).

Depending upon applicable State law, you may need to take into consideration the amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

**Additional Information:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTIFICATION OF TERMINATION OF EMPLOYMENT:** You must promptly notify the Child Support Enforcement agency and/or the person listed below by returning this form to the correspondence address if:

- This person has never worked for this employer.
- This person no longer works for this employer.

Please provide the following information for the terminated employee:

Termination date: \_\_\_\_\_ Last known phone number: \_\_\_\_\_

Last known home address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date final payment made to the State Disbursement Unit or Tribal CSE agency: \_\_\_\_\_

Final payment amount: \_\_\_\_\_ New employer's name: \_\_\_\_\_  
\_\_\_\_\_

New employer's address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CONTACT INFORMATION**

**To employer:** If the employer/income withholder has any questions, contact \_\_\_\_\_  
\_\_\_\_\_ by phone at \_\_\_\_\_, by fax at \_\_\_\_\_, by email or website at: \_\_\_\_\_

Send termination notice and other correspondence to:  
\_\_\_\_\_  
\_\_\_\_\_

**To employee/obligor:** If the employee/obligor has questions, contact \_\_\_\_\_  
\_\_\_\_\_ by phone at \_\_\_\_\_, by fax \_\_\_\_\_, by email or website at \_\_\_\_\_  
\_\_\_\_\_

IMPORTANT: The person completing this form is advised that the information may be shared with the employee/obligor.